



30 (b) notify the taxing entity which set the excessive rate that the rate has been lowered;  
31 and

32 (c) notify the county auditor of the county or counties in which the taxing entity is  
33 located to implement the rate established by the commission.

34 (2) A levy set for a taxing entity by the commission under this section shall be the  
35 official levy for that taxing entity unless:

36 (a) the taxing entity lowers the levy established by the commission; or

37 (b) the levy is subsequently modified by a court order.

38 (3) ~~[(a) Subject to the provisions of Subsections (1) and (2), beginning January 1, 1995,~~

39 ~~a] Notwithstanding Subsection (1) or (2), a taxing entity may impose a tax rate [in excess of]~~  
40 ~~that exceeds the maximum levy permitted by law if the tax rate [established by] the taxing~~  
41 ~~entity [for the current year generates revenues for the taxing entity in an amount that is less~~  
42 ~~than the revenues that would be generated by the taxing entity under] imposes is at or below~~  
43 ~~the taxing entity's certified tax rate established in Section 59-2-924.~~

44 ~~[(b) A taxing entity meeting the requirements of Subsection (3)(a) may impose a tax~~  
45 ~~rate that does not exceed the certified rate established in Section 59-2-924.]~~